

Section 103. Whistleblower Policy

A. The Port Authority is committed to conducting its business and affairs honestly and in accordance with federal, state and local laws and regulations and the Port Authority's internal policies. As such, the Port Authority strives to prevent, detect and swiftly correct any violations of law or policy, whether arising from inadvertence, mistake, lack of information or deliberate misconduct.

B. To give effect to its commitment, this policy is designed to protect any Port Authority employee who makes a good faith disclosure of potential misconduct to either a designated Port Authority official or public official as described herein below. More specifically this policy:

- (1) Encourages employees to disclose wrongful conduct engaged in by others to the appropriate official, so that prompt, corrective steps can be taken by the Port Authority;
- (2) Provides employees with information on how allegations of potential misconduct can be disclosed;
- (3) Protects employees from reprisal by adverse employment action or retaliation as a result of any employee's having made a good faith disclosure of potential misconduct;
- (4) Provides employees who believe they have been subject to any adverse employment action or retaliation as a result of a good faith disclosure of potential misconduct with a prompt, fair process to seek relief; and, further
- (5) Provides a fair process and protection to any Port Authority employee who is the subject of a report during any resultant investigation.

C. This policy is intended to supplement Sections 25-9-171 – 25-9-177 of the Mississippi Code of 1972 (dealing with reports of improper governmental action), and Section 1553 of the American Recovery and Reinvestment Act of 2009 ("ARRA") (dealing with whistleblowing regarding ARRA funding and whistleblower protections).

D. It is the intention of the Port Authority to take whatever action may be necessary to prevent and correct any activities that violate this policy.

E. Reporting Potential Misconduct (General). It is important for employees to report good faith concerns using the proper channels in order to ensure entitlement to the protections available under State and Federal law. Port Authority employees, contractors and agents are expected to report good faith concerns about: (i) possible violations of any policy, law, rule or regulation related to Port Authority activities; and (ii) the misuse of Port Authority property, resources or authority for personal gain or non-business related purpose.

Employees can address any such concerns to The Network, Inc. @ 1-877-452-3671.

In addition to the methods outlined above, reports of wrongful conduct under the above paragraph can also be made under State law to the Mississippi Attorney General, State Auditor, Ethics Commission, Joint Legislative Committee on Performance Evaluation and Expenditure Review or any other standing committee of the legislature, or any district attorney of the State of Mississippi.

F. Reporting Misuse/Abuse of TIGER/ARRA Funding. Notwithstanding the above paragraph, in the event that an employee has a good faith belief that, in relation to TIGER or other ARRA funding, there

has been: (i) gross mismanagement of an agency contract or grant relating to TIGER/ARRA funds; (ii) a gross waste of TIGER/ARRA funds; (iii) a substantial and specific danger to public health or safety related to the implementation or use of TIGER/ARRA funds; (iv) an abuse of authority related to the implementation or use of TIGER/ARRA funds; or (v) a violation of law, rule, or regulation related to an agency contract or grant awarded or issued relating to TIGER/ARRA funds, such employee should address his or her concerns to The Network, Inc. @ 1-877-452-3671.

Reports related to TIGER/ARRA funds can also be made to:

- (1) the Recovery Accountability and Transparency Board;
- (2) an Inspector General;
- (3) the Comptroller General;
- (4) a member of Congress;
- (5) a State or Federal regulatory or law enforcement agency;
- (6) a person with supervisory authority over the employee (or such other person working for the employer who has the authority to investigate, discover or terminate misconduct);
- (7) a court or grand jury; or
- (8) the head of a Federal agency (or their representatives).

Additional information regarding whistleblower protection related to ARRA funding may be found at <http://www.recovery.gov>.

G. Protection for Reporting Employees. Any retaliation, harassment or adverse employment consequences, of any kind, against employees for making good faith reports of suspected violations is strictly prohibited. All employees making good faith reports of suspected misconduct should feel safe and protected from retaliation. Retaliation includes, but is not necessarily limited to, reprisal in performance reviews or promotion decisions, discharge, reassignment, demotion, suspension, harassment or other discrimination.

Employees need not know the details of a law, rule, regulation or policy or be certain about a violation in order to receive the protection of this policy. Rather, an employee need only have reasonable grounds to believe that a violation has occurred. If an employee is unsure as to whether reasonable grounds exist, it is the Port Authority's policy that the most appropriate course of action is for the employee to report the concern. Employees are entitled to the full protection of this policy unless a disclosure is proven to have been both (i) unsubstantiated and, (ii) made with malice or knowledge of its falsity.

The Port Authority will provide all necessary and appropriate support to reporting employees to ensure that they are treated fairly and are protected against retaliation. Further, the Port Authority will promptly respond to concerns of retaliation or unfair treatment linked to an employee's reporting of suspected misconduct. Any employee who retaliates against an individual who makes a disclosure protected under this policy is subject to immediate discipline, up to and including termination.

H. Confidentiality. Employees may make disclosures on a confidential basis either in person or by telephone through the Port Authority's dedicated reporting line 1-877-452-3671. Any such disclosures

will be maintained as confidential to the extent possible, consistent with the need to conduct an adequate investigation, and in accordance with Mississippi and Federal laws.

I. Protection for Subjects of an Employee Report. Individuals who are subjects of a report will be treated fairly, respectfully, and consistent with all protections set out in Port Authority policy or applicable law.

J. Post-Report Procedures. Any Port Authority employee with supervisory authority who receives a report of a concern regarding a potential violation of law or policy should promptly refer the matter to the most appropriate office or individual. Reports will be promptly investigated within five (5) calendar days, provided however, that reports involving TIGER/ARRA funding will be investigated within twenty-four (24) hours and appropriate corrective action will be taken if warranted by the investigation.

K. Good Faith Employment Decisions. This revised whistleblower policy shall not in any way prohibit or interfere with good faith, legitimate employment decisions related to any employee.

Source: Mississippi Code §§ 59-1-1, 59-1-9 and 59-5-21